

Exhibit B

Lammert Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

BIG LOTS, INC., et al.,¹

Debtors.

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**DECLARATION OF JOHN W. LAMMERT IN SUPPORT OF DEBTORS' FIRST
OMNIBUS OBJECTION (SUBSTANTIVE) TO REDUCED AMOUNT TAX CLAIMS
PURSUANT TO 11 U.S.C. §§ 502 AND 505, FED. R. BANKR. P. 3007
AND DEL. L.R. 3007-1**

I, John W. Lammert, declare the following under penalty of perjury:

Background

1. I am the Executive Vice President of Assessment Technologies, Ltd. (“ATL”). I have held this position with ATL since October 2001 and currently manage the firm’s Bankruptcy Tax Practice. I have been involved with the valuation of complex properties during my tenure with the firm.

2. I submit this declaration (the “**Declaration**”) in support of the *Debtors’ First Omnibus Objection (Substantive) to Reduced Amount Tax Claims Pursuant to 11 U.S.C. §§ 502 and 505, Fed. R. Bankr. P. 3007 and Del. L.R. 3007-1*, filed concurrently herewith (the “**Objection**”).²

¹ The debtors and debtors in possession in these Chapter 11 Cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² All capitalized terms used but not defined herein are defined in the Objection.

3. Except as otherwise noted, all facts in this Declaration are based on my personal knowledge of the matters set forth herein, information gathered from my review of relevant documents, and information supplied to me by former employees and members of the Debtors' management and the Debtors' advisors. If called as a witness, I could and would competently testify to the matters set forth herein.

4. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. In evaluating the claims, I, or one or more of the Debtors' agents or advisors operating under my supervision or at my direction, have reviewed the Debtors' books and records, the relevant proofs of claim, as well as the supporting documentation provided by the claimants, and determined that the Disputed Claims should be reduced as set forth in the Objection and Proposed Order. I believe the reduction of the claims listed in Schedule 1 to the Proposed Order on the terms set forth in the Objection and Proposed Order is appropriate.

5. ATL was retained by the Debtors to provide ad valorem tax services. As part of these services, ATL agreed to, among other things, verify the methodology used to determine the property values assigned by the various Taxing Authorities in which the Debtors have property, identify instances whereby the methodology would result in over-assessment, over-valuation, and excessive taxation by the Taxing Authorities, and seek appropriate reductions, as warranted by applicable law, for any such excess.

6. ATL's professional staff has represented clients throughout the United States and is familiar with the Taxing Authorities tax statutes governing Market Value (as statutorily defined) and the underlying valuation methodology addressed by the Objection.

7. I have been personally involved in ATL's review of the methodology applied by, and documents provided to and by, the Taxing Authorities. In this regard, I have

overseen the review of the property and the methodology applied by the Taxing Authorities, identifying areas where the Taxing Authorities' methodology, as applied to these specific assets, would generate excessive Market Values. From this, I have identified assets that should be reduced or disputed based upon (i) the records maintained by the Debtors in the ordinary course of business; (ii) other materials generated in connection with ATL's review of the Debtors' assets and Market Value; (iii) information gleaned from the sale of assets of the Estate; and (iv) sales, listings for sale and offers for sale of the property.

8. Based on all the information obtained through the above-described process, I have determined that the Taxing Authorities' methodology employed in arriving at the purported Market Values of the property is erroneous. Here, the Taxing Authorities purported to arrive at Market Values on the basis absent consideration of the sales of property at the stores together with information or sales from the marketplace. The Taxing Authorities' assessments therefore do not reflect the Market Value. By omitting actual sales data to estimate an open market, arm's-length sales prices, the Taxing Authorities' analyses and conclusions were flawed.

9. The hypothetical well-informed buyer contemplated by the statutory definition of "Market Value" would consider and deal with each of the above-listed factors differently than did the Taxing Authorities. ATL has concluded that the methodology used by the Taxing Authorities resulted in an overvaluing of the property. The analytical process employed by ATL to determine the correct Market Values consistent with respective Taxing Authorities definition of Market Value, are detailed below. These methods are consistent with the respective state valuation standards.

10. The personal property subject to assessment and taxation for local use is subject to the same valuation standard, namely, the "Market Value." The respective definitions of

value for each of the Taxing Authorities is as follows:

Texas - Tax Code Section 23.01 requires taxable property to be appraised at market value as of Jan. 1. Market value is the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- it is exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and
- both the seller and purchaser seek to maximize their gains, and neither is in a position to take advantage of the exigencies of the other.

11. Therefore, in determining the Market Value of a property, the Taxing Authorities should calculate a hypothetical arm's-length sales transaction for property offered for sale on the open market between a prudent, voluntary seller and an equally prudent, voluntary buyer, both of whom are well-informed about the property as of a specified valuation date. The Taxing Authorities are specifically required to implement and apply this definition in assessing taxable property within their jurisdiction.

12. After concluding that the Taxing Authorities' methodology resulted in an improper determination of the Market Value of the property, ATL used information provided by a third-party firm ("**Third-Party Research Data**") to approximate the Market Value of the property as allowed by applicable non-bankruptcy law as of the date the values were to be assessed. This source provides a representative assessment of the Market Value of the Debtor's assets.

13. **Third-Party Research Data – Inventory Schedules.** The Inventory Schedules are developed to reflect typical discounts on inventory in different markets. The information used is derived from information from questionnaires with companies in the industry, sales and financial information from various companies, and other resources. From this data, the

results are divided into various property types and include items such as freight, damaged goods, discounts/markdowns, price match, private label, slow moving items, rebates, returns, obsolete, scrap and bulk discounts.

14. **Third-Party Research Data – Furniture, Fixtures and Equipment.**

ATL also reviewed inventory schedules produced by Property Tax Research Services (“PTRS”). The inventory schedules produced by PTRS are developed to reflect typical discounts on inventory in different markets. The information obtained by PTRS is derived from questionnaires with companies in the industry, sales and financial information from various companies, and other resources. PTRS abstracted data from the market to determine the appropriate level of depreciation for each of these types of assets.

15. From these sources, the ATL has estimated the value of the inventory and furniture, fixtures, and equipment at the Debtor’s store locations as of January 1, 2023. The Market Values identified on **Annex 1** attached hereto are derived from the sources above and represent the Revised Market Values.

16. I have determined that the Market Values asserted by the Taxing Authorities for the subject property are overstated. This determination is based on third-party appraisal analysis of both the Debtor’s inventory and furniture, fixtures, and equipment. The third-party analysis is independent and draws data from the market based on sales prices of assets similar to those of the Debtor. A schedule comparing the property values and corresponding tax liabilities described in the Appraisals to the tax liabilities described in the Disputed Claims is attached hereto as **Annex 1**.

17. To the best of my knowledge, information, and belief, based on my review, or my supervision of the review of the Disputed Claims listed on **Schedule 1** to the Proposed Order,

the Disputed Claims assert an amount that is higher than the corresponding amount of liability that is due and owing to the claimant. If the Disputed Claims are not reduced to comport with the liability actually reflected in the Appraisals, the claimants will obtain improper recoveries on account of the claims to the detriment of other similarly situated creditors. Accordingly, I believe it is proper for the Court to enter the Proposed Order reducing the Disputed Claims as set forth therein.

Compliance with Local Rule 3007-1

18. I have reviewed Local Rule 3007-1 and hereby state that, to the best of my knowledge and belief, the Objection is in compliance therewith.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in the foregoing declaration are true and correct to the best of my knowledge, information, and belief.

Dated: April 23, 2025

/s/ John W. Lammert
John W. Lammert
Assessment Technologies, Ltd.

ANNEX 1

COUNTY	CLAIMANT	CLAIM NO.	DEBTOR NAME	APPRAISAL DISTRICT	APPRAISAL DISTRICT ACCOUNT NO.	SITUS ADDRESS	2024 APPRAISAL DISTRICT ASSERTED VALUE	2024 REVISED VALUE	2024 PORTION OF TOTAL CLAIM AMOUNT	REVISED 2024 CLAIM AMOUNT
Harris	Alief Independent School District	3433	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	2003909	9795 Westheimer Rd	\$ 563,002	\$ 258,092	\$ 5,898.01	\$ 2,703.77
		3433 Total							\$ 5,898.01	\$ 2,703.77
Angelina	Angelina County	1729	Big Lots, Inc.	Angelina County Appraisal District	P-44-44100-1403	809 S Timberland Dr	\$ 402,880	\$ 200,061	\$ 9,526.96	\$ 4,180.84
		1729 Total							\$ 9,526.96	\$ 4,180.84
Bexar	Bexar County	2872	Big Lots Stores, LLC	Bexar Appraisal District	90205-060-2625	6900 San Pedro Ave	\$ 589,240	\$ 293,960	\$ 13,467.33	\$ 6,718.57
Bexar	Bexar County	2872	Big Lots Stores, LLC	Bexar Appraisal District	90205-060-2400	3715 Colony Dr	\$ 596,520	\$ 284,965	\$ 13,658.78	\$ 6,524.96
Bexar	Bexar County	2872	Big Lots Stores, LLC	Bexar Appraisal District	90205-060-2620	13926 Nacogdoches Rd	\$ 487,830	\$ 246,677	\$ 11,149.58	\$ 5,637.92
Bexar	Bexar County	2872	Big Lots Stores, LLC	Bexar Appraisal District	90205-062-1330	7723 Guilbeau Rd	\$ 595,470	\$ 283,594	\$ 13,634.75	\$ 6,493.58
Bexar	Bexar County	2872	Big Lots Stores, LLC	Bexar Appraisal District	90205-060-2550	16648 San Pedro Ave	\$ 538,840	\$ 259,745	\$ 12,315.41	\$ 5,936.58
Bexar	Bexar County	2872	Big Lots Stores, LLC	Bexar Appraisal District	90205-062-1405	2902 Goliad Rd	\$ 607,800	\$ 304,586	\$ 13,479.44	\$ 6,602.66
		2872 Total							\$ 77,705.29	\$ 37,914.27
Bexar	Bexar County	2871	Big Lots Stores - PNS, LLC	Bexar Appraisal District	90205-060-2675	1739 SW Loop 410	\$ 673,130	\$ 287,581	\$ 15,412.95	\$ 6,584.87
		2871 Total							\$ 15,412.95	\$ 6,584.87
Bexar	Bexar County	2872	Big Lots Stores, LLC	Bexar Appraisal District	00000-119-5476	8318 Fm 78	\$ 413,040	\$ 205,101	\$ 9,125.10	\$ 4,531.21
		2872 Total							\$ 9,125.10	\$ 4,531.21
Bowie	Bowie Central Appraisal District	97	Big Lots, Inc.	Bowie Central Appraisal District	40900010315	96-96A Oaklawn Village	\$ 460,267	\$ 223,648	\$ 11,690.50	\$ 5,294.85
		97 Total							\$ 11,690.50	\$ 5,294.85
Brazoria	Brazoria County, et al	3005	Big Lots, Inc.	Brazoria County Appraisal District	9339-0475-500	125 Highway 332 W	\$ 412,670	\$ 221,464	\$ 7,924.38	\$ 4,252.71
Brazoria	Brazoria County, et al	3005	Big Lots, Inc.	Brazoria County Appraisal District	9751-0260-020	2028 N Main St	\$ 411,840	\$ 221,094	\$ 9,006.21	\$ 4,834.92
		3005 Total							\$ 16,930.59	\$ 9,087.63
Brown	Brown County Appraisal District	6473	Big Lots, Inc.	Brown County Appraisal District	P2003-5331-01	315 E Commerce St	\$ 473,410	\$ 207,829	\$ 10,096.41	\$ 4,432.37
		6473 Total							\$ 10,096.41	\$ 4,432.37
Cameron	Brownsville Independent School District	868	Big Lots, Inc.	Cameron Appraisal District	00-0100-0023-1652-04	1601 E Price Rd	\$ 505,935	\$ 228,190	\$ 5,424.57	\$ 2,347.31
		868 Total							\$ 5,424.57	\$ 2,347.31
Johnson	Burleson Independent School District	953	Big Lots Stores - PNS, LLC	Central Appraisal District of Johnson County	126.5525.97288	648 SW Wilshire Blvd	\$ 631,838	\$ 291,747	\$ 8,683.52	\$ 3,662.01
		953 Total							\$ 8,683.52	\$ 3,662.01
Cameron	Cameron County	1974	Big Lots Stores, LLC	Cameron Appraisal District	00-0100-0023-1652-04	1601 E Price Rd	\$ 505,935	\$ 228,190	\$ 6,495.16	\$ 2,784.61
		1974 Total							\$ 6,495.16	\$ 2,784.61
Cameron	Cameron County	1668	Big Lots Stores - PNS, LLC	Cameron Appraisal District	00-0100-2011-1443-00	2014 S. Expressway 83	\$ 510,772	\$ 233,492	\$ 10,635.27	\$ 4,534.19
		1668 Total							\$ 10,635.27	\$ 4,534.19
Dallas	Carrollton-Farmers Branch Independent School District	934	Big Lots Stores - PNS, LLC	Dallas Central Appraisal District	99890060000035750	2865 Valley View Ln	\$ 500,900	\$ 231,243	\$ 4,926.85	\$ 2,274.51
Denton	Carrollton-Farmers Branch Independent School District	934	Big Lots Stores - PNS, LLC	Denton Central Appraisal District	P930401	3621 N Josey Ln	\$ 494,027	\$ 239,909	\$ 6,601.67	\$ 2,359.74
		934 Total							\$ 11,528.52	\$ 4,634.25
Taylor	Central Appraisal District of Taylor County	3009	Big Lots, Inc.	Central Appraisal District of Taylor County	P5399094700	3204 S. Clack St	\$ 412,841	\$ 208,516	\$ 9,502.35	\$ 4,799.41
		3009 Total							\$ 9,502.35	\$ 4,799.41
Johnson	City of Burleson	940	Big Lots Stores - PNS, LLC	Central Appraisal District of Johnson County	126.5525.97288	648 SW Wilshire Blvd	\$ 631,838	\$ 291,747	\$ 4,367.65	\$ 1,933.41
		940 Total							\$ 4,367.65	\$ 1,933.41
Johnson	City of Cleburne	954	Big Lots Stores - PNS, LLC	Central Appraisal District of Johnson County	126.5528.92230	1615 W Henderson St	\$ 435,661	\$ 246,787	\$ 3,161.04	\$ 1,452.35
		954 Total							\$ 3,161.04	\$ 1,452.35
El Paso	City of El Paso	2809	Big Lots Stores, LLC	El Paso Central Appraisal District	200499915370050	1590 George Dieter Dr	\$ 574,878	\$ 278,801	\$ 14,797.02	\$ 7,176.17
		2809 Total							\$ 14,797.02	\$ 7,176.17
El Paso	City of El Paso	2807	Big Lots, Inc.	El Paso Central Appraisal District	199399908320034	7025 N Mesa St	\$ 496,416	\$ 237,783	\$ 12,885.68	\$ 6,172.22
		2807 Total							\$ 12,885.68	\$ 6,172.22
El Paso	City of El Paso	2809	Big Lots Stores, LLC	El Paso Central Appraisal District	081899935060034	10771 Gateway South Blvd	\$ 470,606	\$ 225,985	\$ 12,215.71	\$ 5,865.99
		2809 Total							\$ 12,215.71	\$ 5,865.99
El Paso	City of El Paso	2807	Big Lots, Inc.	El Paso Central Appraisal District	20PP99931562034	6375 Montana Ave	\$ 622,598	\$ 344,908	\$ 16,161.02	\$ 8,952.90
		2807 Total							\$ 16,161.02	\$ 8,952.90
Collin	City of Frisco	6437	Big Lots Stores - PNS, LLC	Collin Central Appraisal District	P-9000-211-3859-1	3333 Preston Rd	\$ 555,374	\$ 259,965	\$ 2,363.21	\$ 1,106.19
		6437 Total							\$ 2,363.21	\$ 1,106.19
Tarrant	City of Grapevine	951	Big Lots Stores - PNS, LLC	Tarrant Appraisal District	13759728	1217 W State Hwy 114	\$ 404,186	\$ 188,500	\$ 1,330.93	\$ 454.60
		951 Total							\$ 1,330.93	\$ 454.60
Harris	City of Houston	3475	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	2003909	9795 Westheimer Rd	\$ 563,002	\$ 258,092	\$ 2,923.05	\$ 1,339.99
		3475 Total							\$ 2,923.05	\$ 1,339.99
Harris	City of Houston	1730	Big Lots, Inc.	Harris Central Appraisal District	0437650	8210 Kirby Dr	\$ 487,731	\$ 227,748	\$ 2,547.18	\$ 1,182.45

			1650 Total								\$	8,414.85	\$	3,883.65
Dallas	Garland Independent School District	948	Big Lots Stores - PNS, LLC	Dallas Central Appraisal District	99051019900000000	3178 Lavon Dr	\$	571,230	\$	268,705	\$	6,016.19	\$	2,823.82
Dallas	Garland Independent School District	948	Big Lots Stores - PNS, LLC	Dallas Central Appraisal District	99982160000184700	825 W Centerville Rd	\$	572,630	\$	272,268	\$	6,030.94	\$	2,861.26
Dallas	Garland Independent School District	948	Big Lots Stores - PNS, LLC	Dallas Central Appraisal District	99091125310000000	3601 Lakeview Parkway	\$	651,080	\$	271,205	\$	6,857.17	\$	2,850.10
		948 Total									\$	18,904.30	\$	8,535.17
Harris	Goose Creek Consolidated Independent School District & Lee College District	3770	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	2317381	4815 East Fwy	\$	637,068	\$	311,714	\$	8,075.47	\$	3,951.29
		3770 Total									\$	8,075.47	\$	3,951.29
Tarrant	Grapevine-Colleyville Independent School District	941	Big Lots Stores - PNS, LLC	Tarrant Appraisal District	13759728	1217 W State Hwy 114	\$	404,186	\$	188,500	\$	4,991.87	\$	1,740.42
		941 Total									\$	4,991.87	\$	1,740.42
Grayson	Grayson County	6440	Big Lots Stores - PNS, LLC	Grayson Central Appraisal District	6P02575	2222 Texoma Pkwy	\$	524,548	\$	244,436	\$	8,840.14	\$	4,119.46
		6440 Total									\$	8,840.14	\$	4,119.46
Hunt	Greenville ISD	6549	Big Lots Stores - PNS, LLC	Hunt County Appraisal District	6392-0019-0000-41	6408 Wesley St	\$	447,880	\$	181,716	\$	4,330.55	\$	1,757.01
		6549 Total									\$	4,330.55	\$	1,757.01
Gregg	Gregg County	876	Big Lots Stores - PNS, LLC	Gregg County Appraisal District	188408	1733 W Loop 281	\$	502,170	\$	219,275	\$	4,218.05	\$	4,524.88
Gregg	Gregg County	876	Big Lots Stores - PNS, LLC	Gregg County Appraisal District	1586371	98 Midtown Plaza	\$	955,330	\$	415,505	\$	21,204.19	\$	9,345.39
		876 Total									\$	25,422.24	\$	13,870.27
Harris	Harris County Municipal Utility District # 191	3479	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	2137570	7323 FM 1960 Rd	\$	495,461	\$	240,306	\$	1,075.15	\$	497.43
		3479 Total									\$	1,075.15	\$	497.43
Harris	Harris County Municipal Utility District #102	3478	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	0845712	6138 Highway 6 N	\$	535,343	\$	254,444	\$	2,591.01	\$	1,043.22
		3478 Total									\$	2,591.01	\$	1,043.22
Harris	Harris County Municipal Utility District #285	3483	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	2008104	5807 E Sam Houston Pkwy	\$	594,288	\$	279,682	\$	3,209.15	\$	1,510.28
		3483 Total									\$	3,209.15	\$	1,510.28
Harris	Harris County Municipal Utility District #81	3354	Big Lots, Inc.	Harris Central Appraisal District	0966357	923 S Mason Rd	\$	494,324	\$	227,168	\$	1,235.81	\$	567.92
		3354 Total									\$	1,235.81	\$	567.92
Harris	Harris County, et al	2997	Big Lots, Inc.	Harris Central Appraisal District	0845712	6138 Highway 6 N	\$	535,343	\$	254,444	\$	2,897.43	\$	1,548.77
Harris	Harris County, et al	2997	Big Lots, Inc.	Harris Central Appraisal District	0966357	923 S Mason Rd	\$	494,324	\$	227,168	\$	2,983.44	\$	1,382.75
Harris	Harris County, et al	2997	Big Lots, Inc.	Harris Central Appraisal District	2002969	27816 State Hwy 249	\$	461,559	\$	224,963	\$	2,827.82	\$	1,369.33
Harris	Harris County, et al	2997	Big Lots, Inc.	Harris Central Appraisal District	2008104	5807 E Sam Houston Pkwy	\$	594,288	\$	279,682	\$	3,496.30	\$	1,702.39
Harris	Harris County, et al	2997	Big Lots, Inc.	Harris Central Appraisal District	2003909	9795 Westheimer Rd	\$	563,002	\$	258,092	\$	3,401.33	\$	1,570.98
		2997 Total									\$	15,606.32	\$	7,574.23
Harris	Harris County, et al	2996	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	0374067	6804 Spencer Hwy	\$	418,912	\$	199,088	\$	2,456.60	\$	1,211.83
Harris	Harris County, et al	2996	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	0371404	4613 FM 1960 Rd W	\$	412,157	\$	196,899	\$	2,429.07	\$	1,198.51
Harris	Harris County, et al	2996	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	0420323	10951 FM 1960 Rd	\$	455,711	\$	216,150	\$	2,705.45	\$	1,315.68
Harris	Harris County, et al	2996	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	0424679	1201 W Nasa Pky	\$	491,449	\$	231,999	\$	2,853.67	\$	1,412.16
		2996 Total									\$	10,444.79	\$	5,138.18
Harris	Harris County, et al	2997	Big Lots, Inc.	Harris Central Appraisal District	0437650	8210 Kirby Dr	\$	487,731	\$	227,748	\$	2,625.18	\$	1,386.28
		2997 Total									\$	2,625.18	\$	1,386.28
Harris	Harris County, et al	2996	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	0476845	919 N Shepherd Dr	\$	419,530	\$	193,589	\$	2,248.70	\$	1,178.36
Harris	Harris County, et al	2996	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	2137570	7323 FM 1960 Rd	\$	495,461	\$	240,306	\$	2,874.49	\$	1,462.72
Harris	Harris County, et al	2996	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	2317381	4815 East Fwy	\$	637,068	\$	311,714	\$	3,909.96	\$	1,897.37
		2996 Total									\$	9,033.15	\$	4,538.45